



United States
Department of
Agriculture

Food and
Nutrition
Service

Mountain
Plains
Region

2420 West 26th Avenue
Denver, CO 80211

JUN 8 1988

Reply to

Attn. of: CCFP-100

Subject: Audit Requirements for Child Care Food Programs (CCFP) Operated on Military Bases

To: STATE AGENCY DIRECTORS - Colorado DH, Iowa, Kansas, Montana DHES,
(Special Nutrition Programs) Nebraska, North Dakota, South Dakota,
Utah and Wyoming

Please refer to our Policy Memorandum CCFP-96, dated February 17, 1988 regarding audit requirements for Child Care Food Programs operated on military bases.

We have attached a copy of a letter from the Department of Army to the Office of the Inspector General explaining their role in conducting audits of child care institutions. The attached letter is for your information only and does not change the policy included in CCFP-96.

If you have any questions, please contact our office.

Ann C. Hector

ANN C. HECTOR

Regional Director

Special Nutrition Programs

Attachment

also sent to the health



DEPARTMENT OF THE ARMY
HEADQUARTERS, U.S. ARMY AUDIT AGENCY
3101 PARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22302-1596



May 2, 1988

Mr. Ed Krivus
Director, Food, Consumer and Marketing
and Inspection Services Division
Department of Agriculture
Office of the Inspector General
Washington, D.C. 20250

Dear Mr. Krivus:

This is in response to your January 14, 1988 letter concerning application of the Single Audit Act of 1984 to child care centers operated at Army installations that receive financial assistance from the Department of Agriculture.

We agree with you that our audit and internal review teams should use the compliance supplement when making reviews at child care centers. Also, we agree that a copy of each applicable audit report should be furnished to the administrating State agency.

Food and Nutrition Service and/or State program agency officials are welcome to visit facilities under audit and to monitor the work being done. When such visits are made, they should be coordinated with the installation Internal Review Office who is the focal point for all inspection and audit matters. The policies and procedures discussed in the preceding paragraphs are being incorporated in U.S. Army Audit Agency technical policy and will be distributed to all Agency activities and auditors.

Sincerely,

Thomas A. Grant

Thomas A. Grant
Director, Personnel and
Force Management Audits